

Sec. 3. Section three hundred twenty-four point seventy-two (324.72), unnumbered paragraph one (1), Code 1979, is amended to read as follows:

~~In-the-event-that~~ If any fuel taxes, penalties, or interest have been erroneously or illegally collected from a licensee, the department of revenue may permit the licensee to take credit against a subsequent tax return for the amount of the erroneous or illegal overpayment ~~or~~, may apply the overpayment against any tax liability outstanding on the books of the department against the claimant, or shall certify the amount thereof to the comptroller of this state, who shall thereupon draw his or her warrant for the certified amount on the treasurer of state payable to the licensee. The refund shall be paid to the licensee forthwith.

Sec. 4. Section four hundred twenty-two point seventy-three (422.73), subsection one (1), Code 1979, is amended to read as follows:

1. If it shall appear that, as a result of mistake, an amount of tax, penalty, or interest has been paid which was not due under the provisions of division IV of this chapter or chapter 423, then such amount shall be credited against any tax due, or to become due, ~~under-this-chapter on the books of the department~~ from the person who made the erroneous payment, or such amount shall be refunded to such person by the department. A claim for refund or credit that has not been filed with the department within five years after the tax payment upon which a refund or credit is claimed became due, or one year after such tax payment was made, whichever time is later, shall not be allowed by the director.

Sec. 5. This Act is effective January first following its enactment.

Approved April 20, 1979

CHAPTER 77
MOTOR FUEL TAX REFUNDS

H. F. 645

AN ACT relating to the form of invoices for the purchase of motor fuel to support a claim for refund of motor fuel tax.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section three hundred twenty-four point seventeen (324.17), subsection three (3), Code 1979, is amended to read as follows:

3. No invoice shall be acceptable in support of a claim for refund unless it is a separate serially numbered invoice covering no more than one purchase of motor fuel, prepared by the seller on a form approved by the department of revenue ~~with-double-faced-carbon-paper-under-the-original which will prevent erasure or alteration~~; nor unless it is legibly written with no corrections or erasures and shows the date of sale, the name and address of the seller and of the purchaser, the kind of motor fuel, the gallonage in ~~words--and~~

figures, the per gallon price of the motor fuel, the per gallon rate of any tax added to the product price, the total purchase price including the Iowa motor fuel tax and that the total purchase price including tax has been paid; provided, that as to refund invoices made on a billing machine the department of revenue may waive any of the requirements of this subsection.

Approved April 20, 1979

CHAPTER 78 CARRIERS

S. F. 163

AN ACT relating to regulated carriers by providing temporary operating authority for regulated carriers, by establishing uniform regulatory controls for certain commercial carriers, and by requiring interstate carriers exempt from interstate commerce commission regulations to register in this state and instituting an insurance requirement for exempt carriers.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section three hundred twenty-five point six (325.6), subsection two (2), Code 1979, is amended to read as follows:

2. The board may allow the provision of temporary service for which there is an immediate and urgent need to a point or points requested by the application for a permanent certificate of public convenience and necessity upon investigation and a finding that ~~no carrier has operating authority to serve these the point or points or no carrier is currently serving these points and upon meeting the requirements of this chapter~~ do not have carrier service capable of meeting the need. The grant of temporary authority shall not become effective until the applicant has complied with the provisions of sections three hundred twenty-five point twenty-six (325.26), three hundred twenty-five point twenty-eight (325.28) and three hundred twenty-five point thirty-five (325.35) of the Code and the rules and regulations of the board. ~~Such temporary authority, and~~ unless suspended or revoked for good cause, shall be valid for such time as the board shall specify but not more than an aggregate of one hundred eighty days, ~~and~~. The grant of temporary authority shall create no presumption that the corresponding application will be granted thereafter.

Sec. 2. Section three hundred twenty-five point twenty-five (325.25), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

325.25 TRANSFER OF CERTIFICATE. A certificate of convenience and necessity shall not be sold, transferred, leased, or assigned, nor shall any contract or agreement with reference to or affecting any certificate be made